

## Surface Transportation Board, DOT

## § 1243.2

### OPERATING EXPENSES

general and administration

**§ 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00 and XX-63-99).**

Separate common expenses in proportion to the separation of all other common expenses except General and Administrative Expenses.

**§ 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89 and XX-63-93).**

Separate each common expense account on the basis of the solely related freight and passenger expense accounts.

**§ 1242.85 Fringe benefits (account 12-63-00).**

Separate the common expenses in proportion to the total common salaries and wages expense separation (account 11-XX-XX) determined in §§ 1242.83 and 1242.84.

**§ 1242.86 Industrial development (account XX-61-90).**

These accounts pertain solely to freight service and contain no common expenses for separation herein.

**§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).**

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bu-

reau of Accounts. In both cases, the carrier shall support the request with full details.

## PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.

1243.1 Revenues, expenses and income.

1243.2 Condensed balance sheet.

AUTHORITY: 49 U.S.C. 721, 11145.

SOURCE: 37 FR 5503, Mar. 16, 1972, unless otherwise noted.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

### § 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

[37 FR 5503, Mar. 16, 1972, as amended at 67 FR 57534, Sept. 11, 2002]

### § 1243.2 Condensed balance sheet.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of balance sheet items in accordance with quarterly report Form CBS, and instructions thereon. Such quarterly reports shall be filed, in duplicate, with the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, within 30 days after

the end of the quarter to which they relate.

[37 FR 5503, Mar. 16, 1972, as amended at 67 FR 57534, Sept. 11, 2002]

## PART 1244—WAYBILL ANALYSIS OF TRANSPORTATION OF PROPERTY—RAILROADS

### Sec.

- 1244.1 Definitions.
- 1244.2 Applicability.
- 1244.3 Reporting contract shipment waybills and Canadian and Mexican international waybills.
- 1244.4 Sampling of waybills.
- 1244.5 Date of filing.
- 1244.6 Retention of files.
- 1244.7 Special studies.
- 1244.8 Analysis of waybill data.
- 1244.9 Procedures for the release of waybill data.

AUTHORITY: 49 U.S.C. 721, 10707, 11144, 11145.

SOURCE: 46 FR 26784, May 15, 1981, unless otherwise noted.

### § 1244.1 Definitions.

(a) *Railroad*—an individual railroad or terminal company subject to the Interstate Commerce Act and every receiver, trustee, executor, administrator or assignee of any such railroad. If a railroad and its railroad subsidiaries report to the Board on a consolidated basis, they would collectively be considered as a *railroad*.

(b) A *railroad subsidiary*—a railroad owned or controlled by another railroad.

(c) A *waybill*, which may be referred to by other names such as mine tickets, is the document or instrument prepared from the bill of lading contract or shipper's instructions as to the disposition of the freight, and used by the railroad(s) involved as the authority to move the shipment and as the basis for determining the freight charges and interline settlements.

### § 1244.2 Applicability.

(a) Effective July 1, 1981 and thereafter, unless otherwise ordered, each railroad as defined in § 1244.1 above is required to file waybill sample information for all line-haul revenue waybills terminated on its lines if it terminates at least 4,500 revenue carloads in any of the three preceding years, or if

it terminates at least 5% of the revenue carloads terminating in any state in any of the three preceding years. A railroad required to file waybill sample information under this section shall herein be referred to as *subject railroad*.

(b) Waybill terminations shall include all line-haul revenue movements terminating for waybilling purposes on the subject railroad's line whether the lading is destined for the terminating station as denoted on the waybill or the shipment is being rebilled or forwarded to the ultimate destination by another railroad or another mode of transportation (e.g., lake cargo, inbound transit, or other rebilled movements).

(c) Each subject railroad shall also file the required waybill sample information for all of its railroad subsidiaries.

(d) Each subject railroad shall also file the required waybill sample information for any other railroad for which it performs revenue billing and/or interline settlements under special agreement.

(e) The surviving corporate entity of railroads (subject to the Interstate Commerce Act) who have merged or reorganized shall be required to report waybill sample information if its predecessor railroad or any of its predecessor railroads were required to report under this section.

(f) In order to determine the number of carloads terminated in each state, railroads not otherwise submitting waybill information must report annually the number of carloads terminated by state for the last calendar year. These reports shall be submitted by March 1 of the year following the report year.

(g) *Transition.* This final rule will apply to all subject waybills which are in the subject railroad's audit month of July 1981 and all audit months thereafter. The former rule will continue to apply to all subject waybills for the prior audit months up to and including June 1981.

### § 1244.3 Reporting contract shipment waybills and Canadian and Mexican international waybills.

(a) All railroads shall identify (flag) contract shipment waybills.